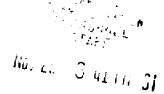
JOHN WAIHEE GOVERNOR





RUSSEL S. NAGATA COMPTROLLER

ROBERT P. TAKUSHI DEPUTY COMPTROLLER

STATE OF HAWAII DEPARTMENT OF ACCOUNTING AND GENERAL SERVICES

P. Q. BOX 119 HONOLULU, HAWAII 9681 ~3119

November 27, 1991

COMPTRC LER'S MEMORANDUM NO. 1991-31

TO:

Heads of Departments

FROM:

Russel S. Nagata, Comptroller

SUBJECT: Payroll Withholdings on Excess Travel

and Other Reimbursements

When the current procedure for the subject withholding was begun in 1990, training sessions were presented at which certain reporting forms were introduced.

Three of those forms are attached, on which some minor revisions have been made. These forms are:

Calculations of Reportable and Taxable Per Diem

Calculation of Reportable and Taxable Mileage

Statement of Taxable Automobile and

Uniform Allowance

The revisions that have been made are intended to direct readers of the form to the part that applies to them. We hope these revisions will remove any confusion as to the part of the form that applies to a particular reader.

Comptroller

Attachments (3)

Calculation of Reportable and Taxable Per Diem To Be Used With Statement of Completed Travel and Statement of Intra-State Travel Completed

		A. Em	ployee Name S.S.	# _			Payroll #
		В.	Date of Departure:	. I	Date of Retu	m: _	
		C.	Destination:				
		D.	Total Number of Days:				
		E.	Total Per Diem Received:			\$	
		F.	Federally Allowed Amount (D x/day):):	(L)	\$	
		G.	Taxable Amount (E - F, but not less than 0))	(T)	\$	
TO H	PERSON		ETING THIS FORM: Ictions for Completion:				
		a .	If amount G above is equal to 0, this form to	may	be discarde	d.	
		b.	If amount G above is greater than 0, give or one copy to appropriate departmental account change schedule.	ne c mtir	copy of this fing personnel	for co	o employee and forward ding on the next payrol
TO E	PERSON		ETING PAYROLL CHANGE SCHEDULE: Ictions for Coding on Payroll Change	e S	chedule:		
		a.	Locate the employee name and social securi			e pay	roll change schedule.
		b.	Enter on the first available line in the "Wage amount from F.	[ස-]	In-Kind or C	ola" fi	ields, code L and the
		c.	Enter on the next available line in the "Wag amount from G.	ges-	In-Kind or C	'ola" f	ields, code T and the

ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN

TO EMPLOYEE:

Calculation of Reportable and Taxable Mileage To Be Used With Personal Automobile Mileage Voucher (C-33)

Docu	ment Control Number	Payroll #			
Empl	Employee Name				_
A.	Total Mileage:	_			
В.	Total Mileage Claim:			\$	
C.	Federally Allowed Amount (A x .26):		(L)	\$	
D.	Taxable Amount (B - C, but not less than 0)		(T)	\$	
	THIS FORM:				

TO PERSON COMPI

Instructions for Completion:

- If amount D above is equal to 0, this form may be discarded. a.
- If amount D above is greater than 0, give one copy of this form to employee and ь. forward one copy to appropriate departmental accounting personnel for coding on the next payroll change schedule.

 TO PERSON COMPLETING PAYROLL CHANGE SCHEDULE:

Instructions for Codic, on Payroll Change Schedule:

- Locate the employee name and social security number on the payroll change a. schedule.
- Enter on the first available line in the "Wages-In-Kind or Cola" fields, code L and b. the amount from line C.
- Enter on the next avai the line in the "Wages-In-Kind or Cola" fields, code T and C. the amount from line ω .

TO EMPLOYEE:

ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN

Statement of Taxable Automobile and Uniform Allowance To Be Used With Personal Automobile Mileage Voucher or Summary Warrant Voucher

		A. Er	nployee Name S.S. #
		P	ayroll #
			ntomobile Allowance (V) C. Uniform Allowance (U)
TO_	PERSON		LETING THIS FORM:
		Instr	uctions for Completion:
		a.	Automobile allowance payments should be reported on this form each time an employee is reimbursed using a flat rate on a monthly or other periodic basis. Reimbursements to employees for the use of their personal car for business purposes at the rate of .35 per mile should not be reported using this form. The amount for (B) above should be obtained from the "Total Mileage Claim" line on the "Personal Automobile Mileage Voucher".
T	PERCON	b.	Uniform allowance payments should be reported on this form each time an employee is reimbursed. The total payment amount is obtained from the "Summary Warrant Voucher" transaction amount for the employee. NG PAYROLL CHANGE SCHEDULE:
10	PERSON		uctions for Coding on Payroll Change Schedule:

		a.	Locate the employee name and social security number on the payroll change schedule.
		b.	If Automobile Allowance, (B) above, is greater than 0, enter on the first available line in the "Wages-In-Kind or Cola" fields, code V and the amount from line B.
		c.	If the Uniform Allowance, (C) above, is greater than 0, enter on the first available line in the "Wages-In-Kind or Cola" fields, code U and the amount from C.

ATTENTION STATE EMPLOYEE: RETAIN A COPY OF THIS FORM FOR USE IN PREPARATION OF YOUR PERSONAL TAX RETURN

TO EMPLOYEE: